

Audit, Risk and Governance Committee
Meeting to be held on Monday, 22 April 2024

Electoral Division affected:
(All Divisions);

Internal Audit Progress Report
(Appendices 'A' to 'E' refer)

Contact for further information:
Andrew Dalecki, Head of Internal Audit, Tel: 01772 533469,
andrew.dalecki@lancashire.gov.uk

Brief Summary

In the context of the committee's responsibility to consider updates on the Internal Audit Service's work including key findings, issues of concern and action being taken as a result of internal audit work, the committee is asked to consider the internal audit progress report and outcomes of the work for 2023/24 for the period up to 26 March 2024.

Recommendation

The Audit, Risk and Governance Committee is asked to consider the Internal Audit Progress Report.

Detail

This report sets out for the committee the internal audit work performed under the audit plan for 2023/24 approved in April 2023.

Appendices

Appendices A to E are attached to this report. For clarification they are summarised below and referenced at relevant points within this report.

Appendix	Title
Appendix A	Highlights key issues that the committee should be aware of at this point in fulfilling its role of providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.
Appendix B	Provides an executive summary of each individual internal audit assignment completed since last reported to this committee on 29 January 2024.
Appendix C	Provides an executive summary of each individual grant audit



	completed since last reported to this committee on 29 January 2024.
Appendix D	Provides an executive summary of each follow up audit completed since last reported to this committee on 29 January 2024.
Appendix E	Included in Part II of the agenda. Provides an executive summary of internal audit assignments containing exempt information.

Consultations

The Executive Director of Resources, the Director of Finance, the Director of Law and Governance and each of the Directors and/or Heads of Service who have sponsored the audit work reported here have been consulted.

Implications:

This item has the following implications, as indicated:

Legal

The Accounts and Audit Regulations 2015 section 5(1) state that a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

Finance

Internal Audit provides an opinion addressing the council's frameworks of governance, risk management and control and thereby to provide assurance that the risks to the council's objectives are being adequately and effectively controlled.

Risk management

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

Local Government (Access to Information) Act 1985 List of Background Papers

Paper	Date	Contact/Tel
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N/A

Reason for inclusion in Part II, if appropriate

Appendix 'E' to this report is included in Part II of the agenda because it contains exempt information, as defined in Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act, 1972:

- Information relating to the financial or business affairs of any particular person (including the authority holding the information).

